



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PARDEEVILLE ELECTRIC UTILITY

Principal Office: 114 LAKE STREET
P.O. BOX 65
PARDEEVILLE, WI 53954

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PARDEEVILLE ELECTRIC UTILITY**Utility Address:** 114 LAKE STREET

P.O. BOX 65

PARDEEVILLE, WI 53954

When was utility organized? 4/6/1945**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS SALLY M. BECKER**Title:** OFFICE MANAGER**Office Address:**

114 LAKE STREET

P.O. BOX 65

PARDEEVILLE, WI 53954

Telephone: (608) 429 - 3054**Fax Number:** (608) 429 - 3714**E-mail Address:** pardeevill@centurytel.net

Individual or firm, if other than utility employee, preparing this report:

Name: MR TERRENCE DRONE CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: MR FRED BAEWER**Title:** PRESIDENT**Office Address:**

114 LAKE STREET

P.O. BOX 65

PARDEEVILLE, WI 53954

Telephone: (608) 429 - 3121**Fax Number:** (608) 429 - 3714**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR TERRENCE DRONE CPA**Title:** ACCOUNTAT**Office Address:** JOHNSON BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com**Date of most recent audit report:** 1/20/2000**Period covered by most recent audit:** 1/1/99 TO 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR ERNIE WOLFF, JR.**Title:** VILLAGE ADMINISTRATOR**Office Address:**114 LAKE STREET
P.O. BOX 65
PARDEEVILLE, WI 53954**Telephone:** (608) 429 - 3121**Fax Number:** (608) 429 - 3714**E-mail Address:** pardeeville@centurytel.net

Name of utility commission/committee: PARDEEVILLE ELECTRIC COMMISSION

Names of members of utility commission/committee:

FRED BAEWER, PRESIDENT

GENE BUZZELL

JOHN FLOWER, SECRETARY

WALDO FREDRICKSON

ART HEAPS

TERRY PEASE

MARGO PUFAHL

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,091,399	1,030,417	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	886,162	872,235	2
Depreciation Expense (403)	79,219	73,701	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	35,254	32,779	5
Total Operating Expenses	1,000,635	978,715	
Net Operating Income	90,764	51,702	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	90,764	51,702	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	15,014	17,452	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	15,014	17,452	
Total Income	105,778	69,154	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	105,778	69,154	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,337	6,567	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,337	6,567	
Net Income	104,441	62,587	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	939,771	877,184	20
Balance Transferred from Income (433)	104,441	62,587	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,044,212	939,771	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	15,014	5
Total (Acct. 419):	15,014	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	1,091,399	0	0	1,091,399	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	0	1,091,399	0	0	1,091,399	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	130,035		130,035	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	8,698		8,698	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	138,733	0	138,733	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,819,011	1,702,311	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	958,355	903,166	2
Net Utility Plant	860,656	799,145	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	146,284	296,948	7
Total Other Property and Investments	146,284	296,948	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	87,559	59,039	8
Temporary Cash Investments (132)	59,131	55,792	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	125,368	101,051	11
Other Accounts Receivable (143)	1,295	1,091	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	37,738	36,590	14
Materials and Supplies (150)	49,544	46,732	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	360,635	300,295	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	28,011	33,651	20
Total Deferred Debits	28,011	33,651	
Total Assets and Other Debits	1,395,586	1,430,039	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	60,294	60,294	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,044,212	939,771	23
Total Proprietary Capital	1,104,506	1,000,065	
LONG-TERM DEBT			
Bonds (221)	0	111,329	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	111,329	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	73,336	111,828	28
Payables to Municipality (233)	801	2,548	29
Customer Deposits (235)			30
Taxes Accrued (236)	24,429	22,068	31
Interest Accrued (237)	0	5,082	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	98,566	141,526	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	6,491	0	36
Total Deferred Credits	6,491	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	18,735	17,493	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	18,735	17,493	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	167,288	159,626	41
Total Liabilities and Other Credits	1,395,586	1,430,039	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	0	0	0	1,819,011	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	0	0	0	1,819,011	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	958,355	10
Total Accumulated Provision	0	0	0	958,355	
Net Utility Plant	0	0	0	860,656	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	903,166				903,166	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	79,219				79,219	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	79,219	0	0	0	79,219	13
Debits during year						14
Book cost of plant retired	24,030				24,030	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	24,030	0	0	0	24,030	19
Balance End of Year	958,355	0	0	0	958,355	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other				49,544	49,544	46,732	2
Total Electric Utility					49,544	46,732	

Account	Total End of Year	Amount Prior Year	
Electric utility total	49,544	46,732	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	49,544	46,732	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	60,294	1
Changes during year (explain):		2
Balance end of year	60,294	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	22,068	1
Accruals:		
Charged water department expense		2
Charged electric department expense	35,254	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	35,254	
Taxes paid during year:		
County, state and local taxes	22,068	6
Social Security taxes	7,019	7
PSC Remainder Assessment	1,237	8
Other (explain):		
WI Gross Receipts Tax	2,569	9
Total payments and other debits	32,893	
Balance end of year	24,429	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
STATE TRUST FUND	5,082	1,337	6,419	0	1
Subtotal	5,082	1,337	6,419	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	5,082	1,337	6,419	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	159,626	0	0	0	159,626	1
Add credits during year:							
For Services		6,382				6,382	2
For Mains						0	3
Other (specify):							
OVERHEAD LINES		1,280				1,280	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	0	167,288	0	0	0	167,288	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL FUNDS-IN LIEU OF TAX	20,389	3
CAPITAL IMPROVEMENTS	80,553	4
SICK LEAVE FUNDING	34,831	5
VEHICLE REPLACEMENT/MAJOR REPAIR FUND	10,511	6
Total (Acct. 125):	146,284	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		8
Electric	125,368	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	125,368	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS	1,295	14
Total (Acct. 143):	1,295	
Receivables from Municipality (145):		
DUE FROM GENERAL	27,790	15
DUE FROM SEWER	3,946	16
DUE FROM WATER	6,002	17
Total (Acct. 145):	37,738	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
SUBSTATION COSTS PER PSC AUTHORIZATION 2/19/97	28,011	20
Total (Acct. 183):	28,011	
Payables to Municipality (233):		
DUE TO GENERAL	375	21
DUE TO SEWER	426	22
Total (Acct. 233):	801	
Other Deferred Credits (253):		
PUBLIC BENEFITS CHARGE COLLECTIONS	6,491	23
Total (Acct. 253):	6,491	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	0	1,760,661	0	0	1,760,661	1
Materials and Supplies	0	48,138	0	0	48,138	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	0	930,760	0	0	930,760	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	163,457	0	0	163,457	6
Other (specify):					0	7
Average Net Rate Base	0	714,582	0	0	714,582	
Net Operating Income	0	90,764	0	0	90,764	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	12.70%	N/A	N/A	12.70%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	60,294	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	991,991	3
Other (Specify):		4
Total Average Proprietary Capital	1,052,285	
Net Income		
Net Income	104,441	5
Percent Return on Proprietary Capital	9.93%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

SEE ACCOUNTANT'S COMPILATION REPORT.

Balance Sheet End-of-Year Account Balances (Page F-19)

Per review response rearding a/c 145:

\$27,790	-	Street Lights	\$	2,698
		Tax Roll		3,567
		Labor		21,525

\$ 6,002	-	Inv #76-00	\$	2,167	Labor
		#78-00		2,558	Labor
		#81-00		1,277	Labor

The Electric Utility pays all wages for Utility personnel and then bills back the Village, Water and Sewer for labor in these departments.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of Pardeeville
Pardeeville, Wisconsin 53954-0217

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Pardeeville Electric Utility as of December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Pardeeville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 31, 2001

Ms. Sally M. Becker, Office Manager
Village of Pardeeville Electric Utility
114 Lake Street
P.O. Box 65
Pardeeville, WI 53954-0065

2000 Analytical Review DWCCA-4530-PJL

Dear Ms. Becker:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-19, please provide a more detailed description of the \$27,790 and the \$6,002 reported in Account 145 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\4530.doc

Response received 11/1/01:

-----Original Message-----

From: Village of Pardeeville/Pardeeville Public Utilities

FINANCIAL SECTION FOOTNOTES

[mailto:pardeeville@centurytel.net]

Sent: Thursday, November 01, 2001 11:10 AM

To: leegep@psc.state.wi.us

Subject: 2000 Analytical Review-DWCCA-4530-PJL

In response to your letter October 31, 2001

2000 Analytical Review - DWCCA-4530-PJL

Page F-19

\$27,790	-	Street Lights	\$	2,698
		Tax Roll		3,567
		Labor		21,525

\$ 6,002	-	Inv #76-00	\$	2,167	Labor
		#78-00		2,558	Labor
		#81-00		1,277	Labor

The Electric Utility pays all wages for Utility personnel and then bills back the Village, Water and Sewer for labor in these departments.

Hope this answers your questions. Thank you.

Sally M. Becker
Office Manager

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,079,213	1
Total Sales of Electricity	1,079,213	
Other Operating Revenues		
Forfeited Discounts (450)	5,058	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,643	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,485	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	12,186	
Total Operating Revenues	1,091,399	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	704,283	9
Transmission Expenses (550-553)	6,568	10
Distribution Expenses (560-576)	52,978	11
Customer Accounts Expenses (901-904)	28,655	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	93,678	14
Total Operation and Maintenance Expenses	886,162	
Other Expenses		
Depreciation Expense (403)	79,219	15
Amortization Expense (404-407)		16
Taxes (408)	35,254	17
Total Other Expenses	114,473	
Total Operating Expenses	1,000,635	
NET OPERATING INCOME	90,764	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,058	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,058	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
MISCELLANEOUS	3,643	5
Total Rent from Electric Property (454)	3,643	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	3,485	7
Total Other Electric Revenues (456)	3,485	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	1,664	7
Water for Power (531)		8
Operation Supplies and Expenses (532)	62	9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	1,726	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	702,557	15
Other Expenses (546)		16
Total Other Power Supply Expenses	702,557	
Total Power Production Expenses	704,283	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)	928	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)	5,640	19
Total Transmission Expenses	6,568	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	1,412	21
Line and Station Supplies and Expenses (562)	2,014	22
Street Lighting and Signal System Expenses (565)	2,391	23
Meter Expenses (566)	5,508	24
Customer Installations Expenses (567)	2,917	25
Miscellaneous Distribution Expenses (569)	31,686	26
Maintenance of Structures and Equipment (571)	1,008	27
Maintenance of Lines (572)	4,474	28
Maintenance of Line Transformers (573)	1,206	29
Maintenance of Street Lighting and Signal Systems (574)	244	30
Maintenance of Meters (575)	118	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	52,978	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,996	33
Accounting and Collecting Labor (902)	18,233	34
Supplies and Expenses (903)	3,426	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	28,655	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	25,619	38
Office Supplies and Expenses (921)	15,582	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	12,409	41
Property Insurance (924)	786	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	24,200	44
Regulatory Commission Expenses (928)	2,296	45
Miscellaneous General Expenses (930)	5,498	46
Transportation Expenses (933)	7,288	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	93,678	
Total Operation and Maintenance Expenses	886,162	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		24,429	1
Social Security		7,019	2
Wisconsin Gross Receipts Tax		2,569	3
PSC Remainder Assessment		1,237	4
Other (specify): NONE			5
Total tax expense		35,254	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233210				3
County tax rate	mills		4.764500				4
Local tax rate	mills		7.286180				5
School tax rate	mills		9.723960				6
Voc. school tax rate	mills		1.710380				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.718230				10
Less: state credit	mills		1.503780				11
Net tax rate	mills		22.214450				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.286180				14
Combined School Tax Rate	mills		11.434340				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.720520				17
Total Tax Rate	mills		23.718230				18
Ratio of Local and School Tax to Total	dec.		0.789288				19
Total tax net of state credit	mills		22.214450				20
Net Local and School Tax Rate	mills		17.533604				21
Utility Plant, Jan. 1	\$	1,702,310	1,702,310				22
Materials & Supplies	\$	46,732	46,732				23
Subtotal	\$	1,749,042	1,749,042				24
Less: Plant Outside Limits	\$	124,408	124,408				25
Taxable Assets	\$	1,624,634	1,624,634				26
Assessment Ratio	dec.		0.857587				27
Assessed Value	\$	1,393,265	1,393,265				28
Net Local & School Rate	mills		17.533604				29
Tax Equiv. Computed for Current Year	\$	24,429	24,429				30
Tax Equivalent per 1994 PSC Report	\$	21,278					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	24,429					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	8,412	11
Structures and Improvements (331)	14,035	12
Reservoirs, Dams and Waterways (332)	14,970	13
Water Wheels, Turbines and Generators (333)	40,885	14
Accessory Electric Equipment (334)	36,549	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	114,851	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	294	24
Total Other Production Plant	294	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			8,412	11
Structures and Improvements (331)			14,035	12
Reservoirs, Dams and Waterways (332)			14,970	13
Water Wheels, Turbines and Generators (333)			40,885	14
Accessory Electric Equipment (334)			36,549	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	114,851	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			0	19
Fuel Holders, Producers and Accessories (342)			0	20
Prime Movers (343)			0	21
Generators (344)			0	22
Accessory Electric Equipment (345)			0	23
Miscellaneous Power Plant Equipment (346)			294	24
Total Other Production Plant	0	0	294	
TRANSMISSION PLANT				
Land and Land Rights (350)			0	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	746	1,963	32
Roads and Trails (359)	0		33
Total Transmission Plant	746	1,963	
DISTRIBUTION PLANT			
Land and Land Rights (360)	4,833		34
Structures and Improvements (361)	126,831	2,519	35
Station Equipment (362)	238,947		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	139,159	5,976	38
Overhead Conductors and Devices (365)	230,134	75,000	39
Underground Conduit (366)	12,372		40
Underground Conductors and Devices (367)	106,892	5,398	41
Line Transformers (368)	199,848	4,280	42
Services (369)	176,420	11,091	43
Meters (370)	62,409	8,945	44
Installations on Customers' Premises (371)	430		45
Leased Property on Customers' Premises (372)	2,273		46
Street Lighting and Signal Systems (373)	89,313	10,996	47
Total Distribution Plant	1,389,861	124,205	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	6,656		49
Office Furniture and Equipment (391)	8,562		50
Computer Equipment (391.1)	22,351	6,262	51
Transportation Equipment (392)	121,179	8,300	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	9,157		54
Laboratory Equipment (395)	3,315		55
Power Operated Equipment (396)	17,675		56
Communication Equipment (397)	1,696		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			2,709 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	2,709
DISTRIBUTION PLANT			
Land and Land Rights (360)			4,833 34
Structures and Improvements (361)			129,350 35
Station Equipment (362)			238,947 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			145,135 38
Overhead Conductors and Devices (365)			305,134 39
Underground Conduit (366)			12,372 40
Underground Conductors and Devices (367)			112,290 41
Line Transformers (368)	13,770		190,358 42
Services (369)			187,511 43
Meters (370)	4,760		66,594 44
Installations on Customers' Premises (371)			430 45
Leased Property on Customers' Premises (372)			2,273 46
Street Lighting and Signal Systems (373)	5,500		94,809 47
Total Distribution Plant	24,030	0	1,490,036
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			6,656 49
Office Furniture and Equipment (391)			8,562 50
Computer Equipment (391.1)			28,613 51
Transportation Equipment (392)			129,479 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			9,157 54
Laboratory Equipment (395)			3,315 55
Power Operated Equipment (396)			17,675 56
Communication Equipment (397)			1,696 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	5,968	58
Other Tangible Property (399)	0	59
Total General Plant	196,559	14,562
Total utility plant in service directly assignable	1,702,311	140,730
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 1,702,311	 140,730

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			5,968 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	211,121
Total utility plant in service directly assignable	24,030	0	1,819,011
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	24,030	0	1,819,011

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		15.24
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		2.66
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	7	11
Nonfarm	157	12
Total	164	13
Total customers on rural lines at end of year	164	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	4,074	Thursday	01/27/2000	08:00	2,057
February	02	3,838	Thursday	02/03/2000	11:00	1,838
March	03	3,562	Friday	03/10/2000	09:00	1,777
April	04	3,498	Thursday	04/20/2000	11:00	1,645
May	05	3,637	Monday	05/08/2000	11:00	1,652
June	06	3,817	Friday	06/09/2000	15:00	1,705
July	07	4,246	Thursday	07/13/2000	15:00	1,821
August	08	4,298	Tuesday	08/15/2000	14:00	1,978
September	09	4,076	Friday	09/01/2000	15:00	1,667
October	10	3,388	Monday	10/09/2000	13:00	1,666
November	11	3,761	Monday	11/27/2000	18:00	1,775
December	12	4,179	Tuesday	12/12/2000	19:00	2,098
Total		46,374				21,679

System Name PARDEEVILLE ELECTRIC UTILITY

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	GEN SYS

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic		17	3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		17	7
Purchases		21,680	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		21,697	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		20,343	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		20,343	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,354	27
Total Energy Losses		1,354	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		6.2405%	29
Total Disposition of Energy		21,697	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL AND RURAL RESIDENTIAL	RG-1	1,039	8,687	1
Total Sales for Residential Sales		1,039	8,687	
Commercial & Industrial				
COMMERCIAL	CG-1	161	2,446	2
INDUSTRIAL-SMALL POWER	CP-1	16	3,136	3
INDUSTRIAL-LARGE POWER	CP-2	5	5,676	4
Total Sales for Commercial & Industrial		182	11,258	
Public Street & Highway Lighting				
PUBLIC STREET LIGHTING	MS-1	6	398	5
Total Sales for Public Street & Highway Lighting		6	398	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,227	20,343	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		506,805	(10,613)	496,192	1
0	0	506,805	(10,613)	496,192	
		144,012	(2,771)	141,241	2
9,974		141,369	(4,868)	136,501	3
23,110	23,748	282,303	(5,128)	277,175	4
33,084	23,748	567,684	(12,767)	554,917	
		28,792	(688)	28,104	5
0	0	28,792	(688)	28,104	
				0	6
0	0	0	0	0	
33,084	23,748	1,103,281	(24,068)	1,079,213	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)	(c)	
Name of Vendor	GEN SYS		1
Point of Delivery	TOTAL		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69000		4
Point of Metering	AFTER XFRMR		5
Total of 12 Monthly Maximum Demands -- kW	46,374		6
Average load factor	64.0297%		7
Total Cost of Purchased Power	702,557		8
Average cost per kWh	0.0324		9
On-Peak Hours (if applicable)	8:00-22:00 M-F		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak
			Off-peak
January	1,032	1,025	11
February	971	867	12
March	960	817	13
April	836	809	14
May	928	723	15
June	935	770	16
July	940	881	17
August	1,123	855	18
September	900	767	19
October	886	779	20
November	955	820	21
December	1,015	1,082	22
Total kWh (000)	11,481	10,195	23
			24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak
			Off-peak
January			39
February			40
March			41
April			42
May			43
June			44
July			45
August			46
September			47
October			48
November			49
December			50
Total kWh (000)			51
			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	17	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	42	7
Date and Hour of Such Maximum Demand	9/11/2000 0	8
Load Factor	0.0462	9
Maximum Net Generation in Any One Day	960	10
Date of Such Maximum	11/27/2000	11
Number of Hours Generators Operated	24	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	1	24
September	0	25
October	0	26
November	10	27
December	6	28
Total kWh (000)	17	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	DEVILLE HYD.			1
Unit Identification	1			2
Type of Generation	HYDRO			3
kWh Net Generation (000)	17			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	42			7
Date and Hour of Such Maximum Demand	9/11/2000 0			8
Load Factor	0.0462			9
Maximum Net Generation in Any One Day	960			10
Date of Such Maximum	11/27/2000			11
Number of Hours Generators Operated	24			12
Maximum Continuous or Dependable Capacity--kW	0			13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)	0.0000			16
Monthly Net Generation --- kWh (000): January				17
February				18
March				19
April				20
May				21
June				22
July				23
August	1			24
September				25
October				26
November	10			27
December	6			28
Total kWh (000)	17			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
PARDEVILLE HYD	FOX RIVER	ATTENDED	VERT.	1	1,945	1,200	50	1
Total							50	

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
								1

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	SANBORN	SOUTHSIDE			
Voltage--High Side	69,000	69,000			
Voltage--Low Side	4,160	4,160			
Num. Main Transformers in Operation	1	1			
Capacity of Transformers in kVA	3,750	3,750			
Number of Spare Transformers on Hand	0	0			
15-Minute Maximum Demand in kW	2	3			
Dt and Hr of Such Maximum Demand	08/31/2000	01/19/2000			
	17:00	10:00			
Kwh Output	8,960	12,720			

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,265	392	14,904	1
Acquired during year	39	16	275	2
Total	1,304	408	15,179	3
Retired during year	34	27	438	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,270	381	14,741	6
Number end of year accounted for as follows:				7
In customers' use	1,184	307	12,118	8
In utility's use	4	4	105	9
Inactive transformers on system				10
Locked meters on customers' premises	19			11
In stock	63	70	2,518	12
Total end of year	1,270	381	14,741	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	25	41,253	1
Other	100	186	175,386	2
Other	150	7	9,901	3
Total		218	226,540	
Ornamental				
Other	250	40	99,008	4
Total		40	99,008	
Other				
Mercury Vapor	175	13	21,452	5
Other	100	33	33,946	6
Other	400	4	15,087	7
Total		50	70,485	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

SEE ACCOUNTANT'S COMPILATION REPORT.

Electric Operation & Maintenance Expenses (Page E-03)

Maintenance of Structures and Equipment (571) decreased \$6,907 or 87%. In 1999 repairs were made to the trencher.

Electric Utility Plant in Service (Page E-06)

Addition of \$75,000 to Overhead Conductors and Devices (365) was for Main Street overhead line upgrade.
